



U.S. Department of Justice

*United States Attorney
Eastern District of New York*

United States Attorney's Office

*610 Federal Plaza
Central Islip, New York 11722-4454*

May 29, 2012

Seth L. Rosenberg, Esq.
Isabell A. Kirschner, Esq.
Clayman & Rosenberg LLP
305 Madison Avenue
New York, NY 10165

Re: United States v. Gilbert Chang
Cr. No. 12 CR 175 (SJF)

Dear Mr. Rosenberg and Ms. Kirschner:

Please find enclosed the government's discovery in accordance with Rule 16 of the Federal Rules of Criminal Procedure. The government also requests reciprocal discovery from the defendant.

1. Statements of Defendant to Law Enforcement

Defendant Chang was interviewed at the time of search warrant execution in January 2008. In sum and substance, Chang claimed that he was not the owner of the restaurants; he was just the manager. Chang claimed his mother was the owner of the three restaurants and that he was paid \$500 per week from each of the three restaurants. Chang initially claimed that his wife did not work at the restaurants and later admitted that she was employed as a bookkeeper. Chang claimed that he gave his accountant bank statements, weekly daily sheets, yearly spreadsheets and day receipts for all restaurants for the preparation of the restaurants' tax returns. Chang stated that he believed the accountant was able to correctly report all gross receipts from the restaurants. Chang claimed that all cash receipts were reported. Thereafter Chang provided additional spreadsheets reflecting cash income for each of the restaurants for 2006 and 2007 tax years which he stated were prepared by his wife. Chang claimed that these spreadsheets had been provided to the accountant. Chang claimed that all the residents of the restaurant were legal U.S. residents.

2. Documents and Tangible Objects

A. The following records are attached:

Description	Bates Pages
Compact Disk containing HSBC bank records, Asia Bank records, WAMU bank records, accountant records, Grand Jury Exhibits and Search Warrant Materials/Inventories	Compact Disk

B. The following records are available for inspection:

Description
Items seized in January 2008 Search Warrant Executions as reflected in Search Warrant Inventories
Additional Bank Records

3. Brady Material

The Government is not aware of any exculpatory material or information discoverable under Brady v. Maryland, 373 U.S. 83 (1963) and its progeny. The Government is aware of its continuing duty to disclose exculpatory information. If and when such information becomes known to the Government, it will be promptly disclosed.

4. Other Crimes, Wrongs or Acts

The government will notify you in advance of trial of the substance of any Rule 404(b) evidence.

5. The Defendant's Required Disclosure

The Government asserts its right at this time to reciprocal discovery under Rule 16(b) of the Federal Rules of Criminal Procedure. Specifically, we request that you provide us with all discoverable material specified under Rule 16(b)(1)(A), (B) and (C).

Please be advised that the Government also requests the production of all statements by defense witnesses pursuant to Rule 26.2 of the Federal Rules of Criminal Procedure.

In order to avoid any unnecessary delays, we request that copies of these statements be made available to the Government at the commencement of trial.

Very truly yours,

LORETTA E. LYNCH
United States Attorney

By: _____
Allen L. Bode
Assistant U.S. Attorney
(631) 715-7828

Enclosure

cc: The Honorable Sandra J. Feuerstein (without encl.)